

& Associates, P.C.



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May 26, 2005

VIA EMAIL
AND US MAIL

Dr. Kathy Ellwood
Assistant Director for Nutrition Science
CPK1
5100 Paint Branch Parkway
HPS-800
College Park MD 20740

Re: Calcium Dockets: 2004Q-0097, 2004Q-0098, 2004Q-0099, and 2004Q-0102.

Dear Dr. Ellwood:

Our client, Marine Bio Co. Ltd. accepts FDA's request for a fourth extension of time until July 25, 2005 within which its decision on four pending qualified health claim petitions concerning calcium.

Sincerely,

Jonathan W. Emord
Andrea G. Ferrenz

2004 Q-0098

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